App. F. IX-4

1926

File No. 200 [illegible]6

Previous References (LPB)

Serial Nos. 1

Later References

Edn 411 of 28 (H.P.)

General and Revenue Secretariat.

Serial

Part B for April 27.

SUBJECT

Rules in re the utilisation of the income from Education Cess levied by Dist. Boards

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1 To, The Compiler, Mysore Gazette.

Copies to ~~D. C.~~ of Edn, Presidents of Dist. Boards, D C S of districts & Compiler

No. L 75 27-44/d 21-4-27

Notifies the Rules in the matter referred to above.

VS 12/5/27

App. F. III—2]

General and Revenue Secretariat.

£ 4971

LB File No. 200 of 1926

x

Ed. 71-25

1) Resubg. The file may now be sent to the L. S. G. branch for issuing the draft notification (Appd by the Ge Secy) as ordered

Imms
5.4.27

L. S. G. Br)

2) May the Notification approved by Gl. Secy issue now

19/4

3) Gen Secy 19/4

4) Yes
19/4

Where Worthington's memo dtd 5.4.27 has been kept

Sd/- [illegible]
19/4

Sd/- [illegible]
19/4

Sd/- [illegible]
19/4

NOTE Contn. Sheet

To Compiler, Mysore Gazette

Notification No £ 7527-660) 21.4.27

Issuing rules in regard to the utilization of the income from Education Cess levied by the Distt. Boards & the accounts procedure relating thereto.

Copies of the above to I. G. Education, Presidents of Distt Boards. D. E.'s of Distts & Comptroller

Received in the General Secretariat
11 MAY 1927

NOTE—Contn. sheet

GPB—5,000—30-3-27

NL 7527-44/Gen 200-26-1

Notification. dt 21-4-27

In exercise of the powers vested in them under Section 100 of the Mysore District Boards Regulation III of 1918, the Government of H. H. the Maharaja of Mysore are pleased to issue the following rules in regard to the utilisation of the income from Education Cess -- levied by the District Boards and the account procedure relating thereto :--

(Here enter the rules as in the typed statement)(Col. 2).

By Order,

29/3.

General Secretary to Govt.

To

The Compiler, Mysore Gazette, for publication.

Copy to- 1. The I.G. of Education.
2. " Presidents of Dist. Boards.
3. " Deputy Commissioners of Districts.
4. " Comptroller to Govt.
5. " Education Branch.

28.3.27

14/4/27

MUNICIPAL AND LOCAL BOARDS.

No. L. 7527-44—*L. B.*, 200-26-1, *dated* 21*st April* 1927.

In exercise of the powers vested in them under Section 100 of the Mysore District Boards Regulation III of 1926, the Government of His Highness the Maharaja of Mysore are pleased to issue the following rules in regard to the utilisation of the income from Education Cess levied by the District Boards and the account procedure relating thereto :—

The Education Cess levied by District Board shall be credited in the treasury cash accounts to District Funds as a distinct entry. At the end of each month the total cess realised in the district either in cash or on payment orders issued by the Comptroller should be entered in the Pass Book of the District Board concerned and a foot-note appended giving details by treasuries of the items of revenue upon which the cess is realised.

The District Treasury Officer will furnish a statement of Education Cess credited every month in all the treasuries of the district to the Inspector-General of Education so as to reach him on or before the 10th of the succeeding month.

The amount payable on account of Education Cess on items of Forest Revenue will be adjusted by the Comptroller as in the case of Local Cess creditable to the District Boards and intimated to the Inspector-General of Education and the President of the District Board concerned before the close of the month in which such adjustment is made.

The amounts received on account of Education Cess will be credited in the District Fund Account under the head "Education Cess" under public debt heads. If there be any difference between the figures shown in the Treasury Pass Book and those taken in the accounts of the District Board immediate steps should be taken to reconcile the figures and the result of the reconciliation should be recorded in the Board's cash account of the month concerned and intimated to the Inspector-General of Education whenever necessary.

The Education Cess levied in each district will be utilised solely for purposes of education in the district concerned. The following are some of the purposes for which the amouut may be sent :—

1. Conversion of Aided Schools into Government Institutions.
2. Opening of new Primary Schools.
3. Development of Primary Schools into Incomplete Middle Schools.
4. Development of Incomplete Middle Schools into Full Middle Schools.
5. Improvement of staff in Primary and Middle Schools.
6. Opening of Practical Instruction Classes.
7. Opening of New Middle Schools.
8. Opening of Vocational or Residential Middle Schools.
9. For paying Grants-in-aid to New Primary Schools.

The accumulated collections, if any, or cess funds will also be utilised for the improvement and construction of Primary and Middle School Buildings and for the initial equipment or for the improvement of equipment of schools of these grades.

The Inspector of Primary and Middle Schools shall prepare schemes of development of Primary and Middle School Education, consistent with the objects referred to in Rule 5, and forward the same to the District Board concerned for opinion and submit the same to the Inspector-General of Education duly revised in the light of the opinion, if any, given by the District Board. If the Inspector-General does not agree with the opinion of the District Board in any point or matter, he will bring the same to the notice of Government and obtain orders. In the case of Girls' Schools the Inspector of Primary and Middle Schools will get the programme of development from the Inspectress of Girls' Schools and include the same in his proposals to the District Board.

The Inspector of Primary and Middle Schools shall also prepare a programme of building works (both original and improvement) to be taken up in the ensuing year out of cess funds, indicating the estimated cost of each work and the amount of contribution which the District Board has to pay out of the Education Cess Fund and forward the same to the President, District Board, in January every year for consideration at the time of the preparation of the Annual Budget Estimates by the District Board. The District Board shall consider the programme so received and make suitable provision in the District Board Budget for the same under "Education Cess" and intimate forthwith to the Inspector of Primary and Middle Schools the amount provided by the Board, therefor. The Inspector of Primary and Middle Schools will submit the same to the Inspector-General of Education. If the Inspector-General does not accept the modifications or additions, if any, suggested by the District Board he will bring the matter to the notice of Government and obtain orders.

All charges debitable to Education Cess Funds will be drawn on bills of the Education Department against the provision made in the State Budget and paid by the treasuries and included in the list of payments of the Education Department. The Inspector-General of

Education will prepare at the end of each quarter a detailed bill of charges so disbursed and send the same with the certificate of his Financial Assistant recorded thereon, to the President of the District Board concerned who will, after satisfying himself that the expenditure billed for relates to his district issue a crossed cheque in favour of the Treasury Officer for the amount of the bill. The amount of the cheque will be charged in the District Fund Accounts to the debt head "Education Cess."

"The charges on account of separate establishment, if any, sanctioned by the Government for work in the District Board Office in connection with the utilisation of cess funds will be drawn by the President of the District Board concerned and debited to Education Cess Funds of the district due intimation of the charges so drawn being given monthly or quarterly to the Inspector-General of Education so as to keep him informed of the total expenditure debited to cess funds."

Recurring charges debitable to cess funds and recoverable from the District Boards on account of new schools opened for the development of existing ones may be calculated on the sanctions accorded and the dates of starting or closing of schools without reference to the actual charges incurred.

The President of the District Board shall meet the bill immediately on presentation by the Inspector-General of Education and if there should be any charge which the District Board does not admit or is found incorrect, it may be got short drawn in subsequent bills.

A suitable *proforma* account distinguishing therein recurring and non-recurring charges and showing the opening and closing balances under each kind will also be maintained by the District Board.

The Inspector-General of Education shall, in respect of the institutions maintained wholly or in part from the Education Cess, have the same powers of sanction as in the case of Government Institutions, provided that for all the recurring items of expenditure debitable to the cess funds and for expenditure on any item objected to by the District Board, the previous sanction of Government shall have been obtained.

The recurring charges sanctioned by the Government shall be first charge on the Education Cess of a district.

Works once commenced should be carried on from year to year until completion without interruption, fresh works being undertaken only with due regard to the requirements of incomplete works.

In addition to the quarterly statement of charges prescribed in Rule 8, a quarterly statement of expenditure on each work included in the programme will be sent by the Inspector-General of Education to the President of the District Board for the information of the Board.

Should the District Boards pass any resolutions on quarterly statements of expenditure, or the inspection note, if any, of the President or the Vice-President, or on the motion of any Member of the Board, the Inspector-General of Education will take such action as he considers necessary to give effect to the said resolutions and in case of any difference of opinion the matter shall be referred to Government for orders.

In all matters of difference of opinion between the Education Department and the District Board which are brought to the notice of Government the decision of Government will be final.

By Order,
R. RANGA RAO,
General Secretary to Government.

Draft rules as originally proposed.	Draft rules as revised, incorporating the suggestions of the I.G. of Education and the Comptroller.	Observations of the I.G. of Education or Comptroller, if any.	Remarks.	Order
Under the powers vested in ~~the~~ them under Section 100 of the Mysore District Boards Regulation III of 1926, the Government of H. H. the Maharaja of Mysore are pleased to lay down the following rules:--	Under the powers vested in them under Section 100 of the Mysore District Boards Regulation III of 1926, the Govt. of H. H. the Maharaja of Mysore, are pleased to lay down the following rules:-			
1. The Education Cess levied by District Boards shall be credited to the District Funds and included in the Treasury Pass Book of the Board concerned, with a distinct note of the nature of the credit.	The Education Cess levied by District Board shall be credited in the Treasury cash accounts to District Funds as a distinct entry. At the end of each month the total cess realised in the District either in cash or on payment orders issued by the Comptroller should be entered in the Pass Book of the District Board concerned and a foot note appended giving details by treasuries of the items of Revenue upon which the cess is realised.		The rule as revised according to the suggestions of the Comptroller may be adopted.	Yes
2. The District Treasury Officer will furnish a statement of Education Cess credited every month in all the Treasuries of the District to the Inspector General of Education so as to reach him on or before the 10th of the succeeding month.	The District Treasury Officer will furnish a statement of Education Cess credited every month in all the Treasuries of the District to the Inspect General of Education so as to reach him on or before the 10th of the succeeding month.			
3. The amount payable on account of Education Cess on Excise and Forest items of Revenue will be adjusted by the Comptroller as in the case of Local Cess creditable to the District Boards and intimated to the Inspector General of Education and the President of the District	The amount payable on account of education cess on items of Forest Revenue will be adjusted by the Comptroller as in the case of Local Cess creditable to the District Boards and intimated to the Inspector General of Education and the President of the District		The slight modification may be accepted.	Yes

of the month in which such adjustment is made.

4. The amounts received on account of Education Cess will be credited in the District Fund account under the head "Education Cess" under public debt heads.

of the month in which such adjustment is made.

The amounts received on account of Education Cess will be credited in the District Fund account under the head "Education Cess" under public debt heads. If there be any difference between the figures shown in the Treasury Pass Book and those taken in the accounts of the District Board immediate steps should be taken to reconcile the figures and the result of the reconciliation should be recorded in the Board's cash account of the month concerned and intimated to the Inspector General of Education whenever necessary.

The addition proposed by the Comptroller may be adopted.

yes
ok

5. The Education Cess levied in each District will be utilised solely for purposes of education in the District concerned. The following are some of the ~~prapa~~ purposes for which the amount may be spent :--

(1) Conversion of Aided Primary Schools into Govt. Institutions.
(2) Opening of new Primary Schools.
(3) Development of Primary Schools into Incomplete Middle Schools.
(4) Development of Incomplete Middle Schools into full Middle Schools.
(5) Improvement of staff in Primary and Middle Schools.

The accumulated collections, if any, of cess funds will also be utilised for the improvement and construction of Primary and Middle school buildings and the improvement of equipment of schools of these grades.

The Edusation Cess levied in each District will be utilised solely for purposes of education in the District concerned. The following are some of the purposes for which the amount may be spent :--

(1) Conversion of Aided Schools into Govt. Institutions.
(2) Opening of new Primary Schools.
(3) Development of Primary Schools into Incomplete Middle Schools
(4) Development of Incomplete Middle Schools into full Middle Schools.
(5) Improvement of staff in Primary and Middle Schools.
(6) Opening of Practical Instruction classes.

~~The Education cess is being utilised for this purpose.~~

*(7) Opening of new Middle Schools.
(8) Opening of vocational or residential Middle Schools.
(9) Grants-in-aid to new Primary Schools started in Rural Village Panchayats.

The accumulated collections, if any, of cess funds will also be utilised for the improvement and construction of Primary and Middle School buildings and for the initial equipment

** So far, no new Middle School has been started out of cess funds, though the charges on account of development of Primary or Incomplete Middle Schools into pucca Middle schools have been debited to cess funds. The Hassan Dist Board has been consistently objecting to any portion of cess funds being utilised for Middle school grade of education. Government have held that there is no force in the contention of the above Dist. Board and that the orders on the Education Memorandum do not lay down that the proceeds of Education cess should not be utilised for

Middle Schools will be started out of cess funds, though the charges on account of development of Primary or Incomplete Middle Schools into pucca Middle schools have been debited to cess funds.
maybe
ok

D. 2035
Edn-36-26-37

Draft rules as originally proposed.	Draft rules as revised, incorporating the suggestions of the I.G. of Education and the Comptroller.	Observa I.G. of Comptro
	or for the improvement of equipment of schools of these grades.	
6. The Inspector General of Education shall prepare a programme of development of educational facilities in the District out of cess funds and forward the same to the District Board concerned for opinion and submit the same to Government duly revised in the light of the opinion, if any, given by the District Board. If the Inspector General does not agree with the opinion of the District Board in any point or matter, he will bring the same to the notice of Government and obtain orders.	The Inspector of Primary and Middle Schools shall prepare schemes of development of Primary and Middle School education, consistent with the objects referred to in Rule 5 and forward the same to the Dist- Board concerned for opinion and submit the same to the I.G. of Education duly revised in the light of the opinion, if any, given by the District Board. If the Inspector General does not agree with the opinion of the District Board in any point or matter, he will bring the same to the notice of Government and obtain orders. In the case of Girls' schools, the Inspector of Primary and Middle schools, will get programme of development from the Inspectress of Girls' Schools and include the same in his proposals to the Board.	
7. The Inspector General of Education shall also prepare a programme of building works (both original and improvement) to be taken up in the ensuing year out of cess funds, indicating the estimated cost of each work and the amount of contribution which the District Board has to pay out of the Education cess fund and forward the same to the President, District Board in January every year for consideration at the time of the preparation of the annual budget estimates by the District Board. The District Board consider the programme so ed and make suitable provision District Board budget for the r "Education Cess" and rthwith to the Inspector ducation the amount e Board therefor. If neral does not accept or additions, if he District Board ter to the d obtain orders.	The Inspector of Primary and Middle Schools shall also prepare a programme of building works (both original and improvement) to be taken up in the ensuing year out of cess funds, indicating the estimate cost of each work and the amount of contribution which the District Board has to pay out of the Education Cess fund and fo ward the same to the President, District Board in January every year for considera tion at the time of the preparation of th annual budget estimates by the District Board. The District Board shall consider programme so received and make suitable provision in the District Board budget fo the same under "Education cess" and intim forthwith to the Inspector of Primary and Middle Schools the amount provided by the Board therefor. The Inspector of Primary Middle Schools will submit the same to th Inspector General of Education. If the Inspector General does not accept the modifications or additions, if any, sugge by the Dist. Board will ~~will~~ bring the ma to the notice of Government and obtain or	

ons of the ducation or er, if any.	Remarks.

Middle school education and that it should be spent solely on primary education. The Hassan Dist. Board have consented to meet a portion of the recurring expenditure (Rs.5000 per annum of the Board Adikarnataka Middle School at Hassan out of Education cess funds. Practical Instruction classes in some districts have been started ~~in some districts have been started~~ from cess funds in connection with Middle Schools. In these circumstances, the additions proposed by the I.G. of Education may be accepted.

The modifications suggested may be accepted. Though the Inspectress of Girls' Schools is in charge of Primary and Middle Schools for girls, it is necessary that the programme of development of these schools should pass through the Inspector of Primary and Middle Schools who is intended to be responsible for Primary and Middle School grades of Education. This arrangement is likely to be resented by the Inspectress who is not subordinate to the Inspector of Primary & Middle Schools, but as the idea appears to be to abolish the post of the Inspectress in connection with the reorganisation of the Inspectorate and place all Primary and Middle schools for both boys and girls under the control of the same officer, there is no harm in accepting the suggestion.

The slight modification suggested is in consonance with the existing orders and may therefore be adopted

*It would be clearer to say "will submit the programme together with the correspondence, if any, from the Dist.Board to the I.G. of Education"

Draft rules as originally proposed.	Draft rules as revised, incorporating the suggestions of the I.G. of Education and the Comptroller.	Observa I.G. of Comptro
8. All charges debitable to Education Cess funds will be drawn on bills of the Education Department and paid by the Treasuries. The Inspector General will prepare at the end of each quarter a detailed bill of charges so disbursed and send the same with the certificate of his Financial Assistant recorded thereon to the President of the District Board concerned who will, after satisfying himself that the expenditure billed for relates to his District, issue a crossed cheque in favour of the Treasury Officer, for the amount of the bill. The amount of the cheque will be charged in the District Fund accounts to the debt head "Education Cess".	All charges debitable to Education Cess funds will be drawn on bills of the Education Department, and paid by the Treasuries and included in the list of payments of the Education Department. The Inspector General will prepare at the end of each quarter a detailed bill of charges so disbursed and send the same with the certificate of his Financial Assistant recorded thereon, to the President of the District Board concerned who will, after satisfying himself that the expenditure billed for relates to his District, issue a crossed cheque in favour of the Treasury Officer for the amount of the bill. The amount of the cheque will be charged in the District Fund accounts to the debt head "Education Cess". The Education Cess funds will not be debited with any charge other than those billed for by the Inspector General of Education. If any charge is incurred by the President of the District Board as in the case of any special establishment sanctioned for the administration of cess funds which has been authorised to be met from the Education cess funds by Government, the bills will be drawn from the Treasury like other bills of the Education Department and the amount therefor will be included by the Inspector General of Education in his quarterly bills sent to the President for payment.	The is n to t
	Recurring charges debitable to cess funds and recoverable from the District Boards on account of new schools opened or the development of existing ones may be calculated on the sanctions accorded and the dates of starting or closing of schools without reference to the actual charges incurred. The President of the District Board shall meet the bill immediately on presentation by the Inspector General of Education and if there should be any charge which the District Board does not admit or is found incorrect, it may be got short drawn in subsequent bills.	Some shou the a ye duri If t cove is a stat and of e befo quar actu reco shou adva rela quar equa the ter fin on pre I.G
	A suitable pro-forma account distinguishing therein recurring and non-recurring charges and showing the ~~an~~ opening and closing balances under each kind will also be maintained by the District Board.	

* what this is is not clear to me

ons of the ducation or er, if any.	Remarks.	
		10

* The provision is in the State Budget

mptroller t agreeable is rule.	In view of the Comptroller's objection the rule proposed by the I.G. of Education may be recast as follows:- "The charges on account of separate establishment, ~~cost~~ sanctioned by the Govt. for work in the Dist. Board office in connection with the utilisation of cess funds will be drawn by the Presidents of the Dist. Boards concerned and debited to Education cess funds of the Dist., due intimation of the charges so drawn being given monthly or quarterly to the I.G. of Education so as to keep him informed of the total expenditure debited to cess funds."	adopt this proposal. M.
arrangement ld be made so that charges incurred in ar are recovered ng that year alone. he procedure of re- ring estimated cost llowed, the quarterly ements may be prepared presented at the beginning ach quarter for payment re the end of the ter. But if only the al charges are to be vered the Dist. Boards ld be asked to pay in nce for the charges ting to the last		
er, an amount to those of revious quar- ubject to adjustment lls to be nted by the f Education.	The question of adjusting the outlay incurred during the year in June final accounts of the Dist. Boards is under consideration separately and the District Boards have been consulted in the matter.	Actual charges impossible Increases may be in which seems to be all right.
	The additions proposed may be accepted.	

9 The Inspector General of Education shall, in respect of the institutions maintained wholly or in part from the Education Cess, have the same powers of sanction as in the case of Government institutions, provided that for all recurring items of expenditure debitable to the cess funds and for expenditure on any item objected to by the District Board, the previous sanction of Government shall have been obtained.

The Inspector General of Education shall, in respect of the institutions maintained wholly or in part from the Education Cess, have the same powers of sanction as in the case of Govt. Institutions, provided that for all ~~xx~~ recurring items of expenditure debitable to the cess funds and for expenditure on any item objected to by the District Board, the previous sanction of Government shall have been obtained.

10. The recurring charges sanctioned by the Government shall be a first charge on the Education cess of a District.

The recurring charges sanctioned by the Government shall be first charge on the Education cess of a District.

11. Works once commenced should be carried on from year to year until completion without interruption, fresh works being undertaken only with due regard to the requirements of incomplete works.

Works once commenced should be carried on from year to year until completion without interruption, fresh works being undertaken only with due regard to the requirements of incomplete works.

12. In addition to the quarterly statement of charges prescribed in rule 8, a quarterly statement of expenditure on each work included in the programme will be sent by the Inspector General of Education to the President of the District Board for the information of the Board.

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13. Should the District Boards pass any resolutions on quarterly statements of the expenditure, or the inspection notes if any, of the President or the Vice President, or on the motion of any Member of the Board, the Inspector General of Education will take such action as he considers necessary to give effect to the said resolutions and in case of any difference of opinion, the matter shall be referred to Government for orders.

Should the District Boards pass any resolutions on quarterly statements of ~~the~~ expenditure, or the inspection note if any, of the President or the Vice-President, or on the motion of any Member of the Board, the Inspector General of Education will take such action as he considers necessary to give effect to the said resolutions and in case of any difference of opinion the matter shall be referred to Govern ment for orders.

14. In all matters of difference of opinion between the Education Department and the District Board which are brought to the notice of Government the decision of Government will be final.

In all matters of difference of opinion between the Education Department and the District Board which are brought to the notice of Government the decision of Government will be final.

CP.